ABSTRACT OF THE DISCLOSURE

The formation of contact holes and a capacitor is performed in a semiconductor integrated circuit such as an active matrix circuit. An interlayer insulator having a multilayer (a lower layer is silicon oxide; an upper layer is silicon nitride) each having different dry etching characteristic is formed. Using a first mask, the silicon nitride corresponding to the upper layer in the interlayer insulator is etched by dry etching. This etching is completed by using the silicon oxide corresponding to the lower layer as an etching stopper. A pattern is formed using a second mask to form selectively the silicon oxide corresponding to the lower layer. Thus a first portion that the silicon oxide and the silicon nitride are etched and a second portion that only silicon nitride is etched are obtained. The first portion is used as a contact hole. A capacitor is formed in the second portion.